

**Office of the Executive Director**  
**Equity, Diversity & Inclusion (EDI)**  
**Civil Rights Division (CRD)**  
**Annual Civil Rights**  
**Training**

**presented by**  
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# Organizational Structure of EDI

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The Civil Rights Division (CRD) formerly known as the External Civil Rights and the Discrimination Complaint Review Unit (ECRU) is a function within the **newly** structured Office of the Executive Director for Equity, Diversity and Inclusion (EDI). EDI is formerly known as National Headquarters for Chief, EEO & Diversity.

# Civil Rights Division's (CRD) Mission

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To ensure no taxpayer and/or their representative are not:

- Denied the benefits of, or
- Subjected to discrimination under any program or activity conducted by the IRS program receiving financial assistance from the IRS on the basis of race, color, national origin, sex, age, religion and disability or
- Excluded from participation in IRS' activities funded by or conducted by the Internal Revenue Service.

# CRD's Objectives

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To ensure that services and benefits of IRS' conducted and financially assisted programs or activities are made equally available and equitably distributed to all taxpayers.

To ensure that the level and quality of IRS' conducted and financially assisted services and benefits are sufficient to provide equal access and mobility to all taxpayers.

To educate IRS managers and employees regarding their responsibilities to provide equitable treatment to all taxpayers.

To educate taxpayers regarding their rights to equitable service and benefits from IRS' conducted and financially assisted programs or activities.

To ensure corrective and remedial action is taken to address discriminatory treatment of any beneficiary or taxpayer.

# IRS' Civil Rights Responsibilities

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IRS has taken a pro-active approach to ensuring that the agency is providing quality and equitable services to anyone participating or receiving services from any of IRS federally financially assisted and federally conducted programs.

All taxpayers and/or their representatives **have the right to file** a civil rights complaint. IRS has an obligation to provide equitable services to all taxpayers regardless of any barriers that may exist.

# Civil Rights Statutes and Executive Orders

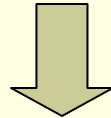
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- Title VI of the Civil Rights Act of 1964
- Title IX of the Education Amendments of 1972
- Section 504 of the Rehabilitation Act of 1973 (amended)
- Age Discrimination Act of 1975
- Executive Order 13160
- Executive Order 13166

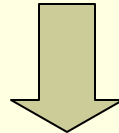


# Federally Assisted Program

Federal Agency or Department extends Federal Financial Assistance through its Agencies to a Recipient (Borrower or Grantee)



The Recipient/Sub-recipient becomes responsible for complying with civil rights laws in the administration of their programs and activities



The beneficiary (taxpayer) receives the benefit

# Definitions

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- Recipient (grantee) - Any state, political subdivision of any state, or instrumentality of any state or political subdivision, any public or private agency, institution or organization who receives **direct** funding from a federal agency
- Sub-recipient (sub-grantee) - Subdivision, public or private agency, institution, or organization, or other entity or any individual in any assistance is extended through another recipient. For example: An organization may be the recipient of the federal funds; however, they may have other organizations under them that only receive “in-kind” or **indirect** funding such as: electronic filing equipment, training, publications, etc. These entities are known as sub-recipients and are required to submit IRS’ Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements Form 13324 to the recipients.
- Beneficiary – Individuals and/or entities that directly or indirectly receive an advantage from the operation of a federal program
- Federal financial assistance – The award of grant or money; can be awarded in a non-monetary form

# Complaint Processing Procedures

## Who Can File A Civil Rights Complaint?

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Taxpayer and/or their representative are responsible for filing a Title VI complaint:

Any taxpayer and/or their representative who perceives that they have been discriminated against by one of IRS' financially assisted or federally conducted programs has a **maximum of 180 days** to file a complaint.

If a taxpayer is unable to read, write or is Limited English Proficient, they may call CRD and request assistance in filing their civil rights complaint. The Director of CRD will assign an EEO Specialist to assist the taxpayers and/or their representatives in submitting their written statement. **No one will be denied services due to any prohibited barriers.**

CRD's telephone number: **202-927-6410**

TTY number: **202-622-2423**

# What Should Be Contained in a Civil Rights Complaint?

A civil rights complaint should contain at a minimum the following:

Description of all the alleged act(s) of discrimination including:

1. All dates when alleged acts took place
2. Any or all continuing act(s) of alleged discriminatory conduct

Description of the parties involved including but not limited to the following:

1. Name(s) of IRS employee(s) or
2. Recipient personnel
3. Location
4. Telephone number
5. Any other information regarding the alleged discriminatory act(s).

# How does a Taxpayer and/or Representative file a Civil Rights Complaint

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A **written complaint** must be submitted and at a minimum contain the following facts:

- a. Name
- b. Address
- c. Telephone number
- d. Signature of complainant;
- e. Basis(es) of discrimination (i.e., race, color, national origin, sex, age, or disability);

# Where does a Taxpayer and/or Representative file a Civil Rights Complaint?

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A taxpayer and/or their representative should mail the **written** civil rights complaint to the following address:

Director, Civil Rights Division  
National Headquarters, Office of Equity Diversity & Inclusion (EDI)  
Civil Rights Division  
Internal Revenue Service  
1111 Constitution Avenue, NW Room 2224  
Washington, D.C. 20224  
e-mail: [eeo.external.civil.rights@irs.gov](mailto:eeo.external.civil.rights@irs.gov)

# How Does IRS' CRD Office Process a Civil Rights Complaint?

Upon receipt of a potential civil rights complaint, CRD has **15 days** to acknowledge the complaint in writing. CRD will inform the taxpayers and/or their representatives if their complaint meets civil rights merits according to the following:

- Title VI of the Civil Rights Act of 1964
- Title IX of the Education Amendments of 1972
- Section 504 of the Rehabilitation Act of 1973 (amended)
- Age Discrimination Act of 1975
- Executive Order 13160
- Executive Order 13166

# How Does IRS' CRD Office Process Civil Rights Complaints (cont'd)

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If IRS' CRD office determines that a complaint merits an investigation, the agency has **90** days to complete an investigation and submit a final report of investigation to the Department of Treasury.

The final report will include findings of non-discriminatory or discriminatory acts.

Upon completion the final report of investigation, CRD will then forward the report and all pertinent documents to the Department of Treasury (DOT) for final adjudication.

Finally, CRD is responsible for sending a letter to the complainant stating that their complaint has been investigated and forwarded to DOT for final adjudication. The letter will include but is not limited to all of DOT's contact information should they wish to directly contact their Civil Rights office for further information.

Note: Should someone file a complaint through the Department of Treasury, the department has agreed to forward the complaint to IRS CRD within 10 days of receipt.



# What is the Responsibility of a Recipient in the Civil Rights Complaint Process?

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The recipient is responsible for explaining to the taxpayer and/or their representative what their civil rights are if they wish to file a complaint.

If necessary, they must assist the taxpayer and/or their representative in developing the written complaint.

CRD recommends that the recipient maintain a file on any records pertaining to the potential civil rights complaint filed by a taxpayer and/or their representative against an IRS federally financially assisted or conducted program.

The reasoning for this is that there is always a possibility that the recipient's staff may be called in as a witness with regards to the complaint.

# “Real Life Situations”

## Examples of Civil Rights Complaints

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### Example 1:

A taxpayer comes into a recipient's office to file a complaint against a local IRS Tax Assistance Center. The taxpayer states that they were denied services because they do not speak English “at all or well.” They also cite that they perceive of being discriminated against because of their National Origin due to their Limited English Proficient skills. The recipient is then responsible for explaining the following:

1. What are their civil rights;
2. How to and where to file a civil rights complaint.

Note: A recipient in some situations may also need to assist the taxpayer in completing and filing a written civil rights complaint to CRD.

# “Real Life Situations”

## Examples of Civil Rights Complaints

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### Example 2:

A taxpayer with a physical disability comes into recipient's XXX office to file a complaint against another recipient YYY. The reason they have come to recipient's XXX office is that it is the only IRS entity where they can receive assistance with regards to their tax compliance issue and filing a civil rights complaint. The taxpayer wishes to file a complaint because they were not able to access recipient's YYY building. The taxpayer has a physical disability.

What are recipient XXX' responsibilities regarding this taxpayer? They are as follows:

1. If at all possible, address and/or resolve the taxpayer tax compliance issue.
2. Advise the taxpayer as to what their civil rights are for filing a written complaint under Section 504 of the Rehabilitation Act of 1973 (as amended). Assist if necessary.

# “Real Life Situations”

## Examples of Civil Rights Complaints

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**Note:** Ensure that the taxpayer and/or their representative receives a copy of CRD’s complaint procedures on filing a Civil Rights Complaint from slides 9-12..

**Please note: These are “real life situations” and discussion will occur during the presentation regarding these examples.**

# Reference Information

## Website Links for CRD Products – [www.irs.gov](http://www.irs.gov)

### External Civil Rights' Title VI Posters

- English version: Publication 4053/Catalog Num. 34303M  
<http://www.irs.gov/pub/irs-pdf/p4053.pdf>
- Spanish version: Publication 4053SP/Catalog Num. 34304X  
<http://www.irs.gov/pub/irs-pdf/p4053sp.pdf>

### External Civil Rights' Brochures

- English version: Publication 4454/Catalog Num. 39738F  
<http://www.irs.gov/pub/irs-pdf/p4454.pdf>
- Spanish version: Publication 4454SP/Catalog Num. 39740R  
<http://www.irs.gov/pub/irs-pdf/p4454sp.pdf>
- Stakeholder Partnerships, Education and Communication - Important Tax Records - Publication 730 <http://www.irs.gov/app/vita/globalmedia/p730.pdf>

# Reference Information: (cont'd)

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## Federal Acts & Regulations Website Links:

- Title VI of the Civil Rights Act of 1964  
<http://www.usdoj.gov/crt/crt-home.html>
- Section 504/508 of the Rehabilitation Act of 1973 (as amended)  
<http://www.section508.gov/index.cfm>
- Title I of the American Disabilities Act of 1990  
<http://www.usdoj.gov/crt/ada/pubs/ada.htm>
- Title IX, Education Amendments Act of 1972  
<http://www.dol.gov/oasam/regs/statutes/titleix.htm>

# Reference Information: (cont'd)

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## Executive Order Website Links:

- Executive Order 13160  
<http://www.usdoj.gov/crt/cor/13160.htm>
- Executive Order 13166  
<http://www.lep.gov/13166/eo13166.html>

# Contacts

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# Questions

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